

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

School Town of Highland (4720)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$65,182	\$26,394	\$71,263	n/a	9%	170%
	11100 Regular Programs; Elementary	\$3,416,292	\$3,674,404	\$3,828,344	\$4,853,926	42%	32%	27%
	11200 Regular Programs; Middle/Junior High	\$1,209,743	\$1,144,256	\$1,261,171	\$1,494,440	24%	31%	18%
	11300 Regular Programs; High School	\$3,064,014	\$2,871,653	\$2,754,134	\$3,658,180	19%	27%	33%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$3,514	\$150,694	\$46,349	n/a	> 500%	-69%
	11520 Vocational Education; Area School Participation	\$64,600	\$0	\$57,600	\$59,400	-8%	n/a	3%
	11600 1998 Account Code - Alternative Education Programs	\$0	\$0	\$0	\$16,835	n/a	n/a	n/a
	12100 2007 Account Code - Gifted and Talented	\$17,125	\$19,454	\$11,161	\$7,326	-57%	-62%	-34%
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$0	\$33,388	n/a	n/a	n/a
	12350 Physical Impairment; Homebound	\$11,502	\$3,588	\$2,765	\$9,899	-14%	176%	258%
	12710 Equal Opportunity At Risk	\$8,215	\$0	\$0	\$0	-100%	n/a	n/a
	12900 Other Special Programs	\$0	\$18,378	\$27,160	\$67,648	n/a	268%	149%
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$15,939	\$0	\$0	\$0	-100%	n/a	n/a
	14100 Summer School Programs; Elementary	\$47,787	\$23,814	\$13,665	\$19,240	-60%	-19%	41%
	14200 Summer School Programs; Middle/Junior High School	\$1,417	\$6,159	\$4,371	\$5,914	318%	-4%	35%
	14300 Summer School Programs; High School	\$33,577	\$36,051	\$31,258	\$45,139	34%	25%	44%
	16100 Remediation Testing	\$27,391	\$60,420	\$49,511	\$83,217	204%	38%	68%
	16200 Preventive Remediation	\$11,372	\$5,317	\$2,338	\$5,000	-56%	-6%	114%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$0	\$3,570	\$14,004	n/a	n/a	292%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$0	\$0	\$0	\$44,800	n/a	n/a	n/a
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$636,350	\$929,466	\$1,021,434	\$938,451	47%	1%	-8%
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$0	\$0	\$0	\$387,244	n/a	n/a	n/a
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$0	\$12,390	\$11,206	\$5,618	n/a	-55%	-50%
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$0	\$0	\$4,961	n/a	n/a	n/a
	22220 Library/Media Services; School Library	\$253,293	\$197,333	\$219,913	\$279,422	10%	42%	27%
	22230 Library/Media Services; Audiovisual	\$17,611	\$19,980	\$18,931	\$22,324	27%	12%	18%
	22240 Library/Media Services; Educational Television	\$280	\$0	\$0	\$0	-100%	n/a	n/a
	22250 Library/Media Services; Computer Assisted Instruction Services	\$52,120	\$20,504	\$16,621	\$50,370	-3%	146%	203%
	24100 Office of The Principal	\$971,728	\$1,033,209	\$1,123,170	\$1,276,621	31%	24%	14%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$170,624	\$415,223	\$301,455	\$233,325	37%	-44%	-23%
	26497 2007 Account Code - Teachers Retirement Fund	\$464,138	\$590,150	\$634,628	\$181,526	-61%	-69%	-71%
	60500 Debt Services; Nonprogramed Charges; Debt Service TBR ; Transfers ECA Only	\$0	\$17,810	\$0	\$0	n/a	-100%	n/a
Student Academic Achievement Total		\$10,495,118	\$11,168,255	\$11,571,494	\$13,915,831	33%	25%	20%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$0	\$0	\$55	\$777	n/a	n/a	> 500%
	21120 Attendance and Social Work Services; Attendance Services	\$0	\$0	\$15,000	\$30,667	n/a	n/a	104%
	21210 Guidance Services; Service Area Direction	\$70,237	\$0	\$0	\$0	-100%	n/a	n/a
	21220 Guidance Services; Counseling Services	\$331,710	\$375,263	\$391,858	\$543,033	64%	45%	39%
	21230 Guidance Services; Appraisal Services	\$0	\$0	\$0	\$550	n/a	n/a	n/a
	21320 Health Services; Medical Services	\$9,225	\$5,000	\$18,003	\$17,036	85%	241%	-5%
	21340 Health Services; Nurse Services	\$65,470	\$104,317	\$108,902	\$140,567	115%	35%	29%
	21910 Other Support Services, Students; Service Area Direction	\$0	\$80,000	\$74,481	\$114,285	n/a	43%	53%
	22110 Improvement of Instruction; Service Area Direction	\$86,254	\$135,661	\$112,301	\$93,533	8%	-31%	-17%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$106,199	\$42,150	\$118,055	\$154,766	46%	267%	31%
	22130 Improvement of Instruction; Instructional Staff Training	\$19,171	\$36,291	\$57,377	\$39,862	108%	10%	-31%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$10,000	\$0	\$1,050	\$24,394	144%	n/a	> 500%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$39,142	n/a	n/a	n/a
	22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$0	\$262,899	n/a	n/a	n/a
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$0	\$42,106	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$21,556	\$23,886	\$24,234	\$25,093	16%	5%	4%
	23190 Board of Education; Other Governing Body Services	\$13,395	\$16,413	\$22,968	\$26,788	100%	63%	17%
	23210 Executive Administration; Office of The Superintendent	\$264,272	\$231,178	\$257,576	\$304,882	15%	32%	18%
	23220 Executive Administration; Community Relations	\$25,400	\$1,777	\$15,456	\$669	-97%	-62%	-96%
	23290 Executive Administration; Other Executive Administration Services	\$36,813	\$29,924	\$21,669	\$30,163	-18%	1%	39%

**School Corporation Expenditures by HB 1006 Expenditure Categories
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School Town of Highland (4720)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	25710 Personnel Services; Supervision of Personnel Services	\$0	\$0	\$0	\$65,346	n/a	n/a	n/a
	25730 Personnel Services; Personnel Services	\$0	\$0	\$0	\$14,308	n/a	n/a	n/a
	25750 Personnel Services; Health Services	\$8,133	\$762	\$825	\$314	-96%	-59%	-62%
	25790 Personnel Services; Other Professional Services	\$0	\$0	\$0	\$504,457	n/a	n/a	n/a
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$358,758	\$246,299	\$127,414	n/a	-64%	-48%
Student Instructional Support Total		\$1,067,836	\$1,441,379	\$1,486,109	\$2,603,051	144%	81%	75%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$31,012	\$68,814	\$79,288	\$51,126	65%	-26%	-36%
	23160 Board of Education; Promotion Expenses	\$1,672	\$2,435	\$1,187	\$2,714	62%	11%	129%
	23230 Executive Administration; Staff Relations and Negotiations	\$0	\$0	\$47,400	\$48,750	n/a	n/a	3%
	25110 Fiscal Services; Office of The Business Manager	\$52,767	\$51,409	\$73,130	\$75,905	44%	48%	4%
	25120 Fiscal Services; Service Area Direction	\$0	\$106,845	\$105,828	\$55,308	n/a	-48%	-48%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$26,637	\$0	\$0	\$0	-100%	n/a	n/a
	25150 Fiscal Services; Payroll Services	\$34,970	\$0	\$0	\$0	-100%	n/a	n/a
	25160 Fiscal Services; Financial Accounting	\$24,788	\$638	\$638	\$78,018	215%	> 500%	> 500%
	25191 Other Fiscal Services; Refund of Revenue	\$0	\$275	\$8	\$3,623	n/a	> 500%	> 500%
	25193 Other Fiscal Services; Printed Forms	\$13,764	\$0	\$0	\$0	-100%	n/a	n/a
	25199 Other Fiscal Services; Other	\$0	\$0	\$0	\$17,691	n/a	n/a	n/a
	25300 Printing, Publishing, and Duplicating Services	\$35,844	\$17,971	\$20,016	\$12,878	-64%	-28%	-36%
	25850 Administrative Technology Services; Network Support	\$0	\$0	\$0	\$25,499	n/a	n/a	n/a
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$0	\$36,143	n/a	n/a	n/a
	25890 Other Technology Services	\$32,187	\$12,633	\$40,159	\$24,690	-23%	95%	-39%
	25910 Judgments	\$0	\$0	\$0	\$50,000	n/a	n/a	n/a
	25950 Other Assessments	\$44	\$0	\$0	\$0	-100%	n/a	n/a
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$21,749	\$63,542	\$68,154	\$91,852	322%	45%	35%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$2,235,507	\$2,593,221	\$2,674,410	\$2,637,230	18%	2%	-1%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$6,124	\$4,598	\$2,210	\$3,846	-37%	-16%	74%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$204,539	\$143,655	\$147,294	\$157,986	-23%	10%	7%
	26499 2007 Account Code - Other	\$0	\$379,169	\$442,583	\$228,751	n/a	-40%	-48%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$4,275	\$0	\$0	\$0	-100%	n/a	n/a
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$28,382	\$57,154	\$56,501	n/a	99%	-1%
	26700 Operation and Maintenance of Plant Services; Insurance	\$99,235	\$138,783	\$110,550	\$139,249	40%	0%	26%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$10,740	\$0	\$0	\$639,639	> 500%	n/a	n/a
	27010 Student Transportation; Service Area Direction	\$80,783	\$101,560	\$135,734	\$100,115	24%	-1%	-26%
	27100 Student Transportation; Vehicle Operation	\$247,571	\$343,610	\$315,412	\$380,377	54%	11%	21%
	27200 Student Transportation; Monitoring Services	\$14,942	\$23,677	\$32,230	\$46,078	208%	95%	43%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$155,940	\$194,827	\$211,470	\$317,486	104%	63%	50%
	27400 Student Transportation; Purchase of School Buses	\$109,817	\$152,850	\$229,173	\$218,760	99%	43%	-5%
	27500 Student Transportation; Insurance on Buses	\$25,456	\$53,618	\$33,833	\$34,470	35%	-36%	2%
	27700 Student Transportation; Contracted Transportation Services	\$33,591	\$0	\$0	\$0	-100%	n/a	n/a
	27900 Student Transportation; Other Student Transportation Services	\$17,029	\$27,424	\$24,254	\$22,537	32%	-18%	-7%
	31100 Food Services Operations; Service Area Direction	\$0	\$0	\$0	\$35,101	n/a	n/a	n/a
	31200 Food Services Operations; Food Preparation and Dispensing	\$252,122	\$661,644	\$699,825	\$479,442	90%	-28%	-31%
	31300 Food Services Operations; Food Delivery	\$0	\$610	\$1,000	\$1,251	n/a	105%	25%
	31400 Food Services Operations; Food Purchases	\$292,333	\$440,165	\$491,509	\$524,116	79%	19%	7%
	31900 Other Food Services	\$41,179	\$77,771	\$146,718	\$124,312	202%	60%	-15%
	33100 Community Service Operations; Direction of Community Services	\$0	\$0	\$0	\$324	n/a	n/a	n/a
	33200 Community Recreation	\$9,389	\$4,957	\$4,399	\$6,654	-29%	34%	51%
	33300 Civic Services	\$0	\$0	\$0	\$278	n/a	n/a	n/a
	33400 Athletic Coaches	\$270,330	\$345,792	\$342,735	\$366,108	35%	6%	7%
	33930 Latch Key Kid Program	\$65,400	\$119,243	\$121,902	\$165,709	153%	39%	36%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$127,700	\$444,668	\$487,938	\$301,252	136%	-32%	-38%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$96,706	\$233,613	\$165,421	\$260,625	170%	12%	58%
Overhead and Operational Total		\$4,676,144	\$6,838,399	\$7,313,561	\$7,822,395	67%	14%	7%

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Biannual Financial Report Data**

School Town of Highland (4720)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$539,621	\$419,068	\$751,717	\$824,376	53%	97%	10%
	43000 Facilities Acquisition and Construction; Professional Services	\$53,103	\$5,382	\$86,963	\$63,304	19%	> 500%	-27%
	45100 Building Acquisition, Construction and Improvements	\$0	\$0	\$0	\$179,130	n/a	n/a	n/a
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$0	\$0	\$121,819	n/a	n/a	n/a
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$2,282	\$139,278	\$90,830	n/a	> 500%	-35%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$244,423	\$55,141	\$0	n/a	-100%	-100%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$275,531	\$42,854	\$247,835	\$48,503	-82%	13%	-80%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$12,823	\$31,374	\$20,630	\$65,331	409%	108%	217%
	51100 Debt Services; Principal on Debt; Bonds	\$320,000	\$226,710	\$280,000	\$305,000	-5%	35%	9%
	52100 Debt Services; Interest on Debt; Bonds	\$1,792,545	\$198,788	\$160,661	\$143,899	-92%	-28%	-10%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$0	\$2,166,000	\$2,166,000	\$1,733,000	n/a	-20%	-20%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$0	\$651,000	n/a	n/a	n/a
	54200 2007 Account Code - Common School Fund	\$409,508	\$224,817	\$213,583	\$111,545	-73%	-50%	-48%
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$100,744	n/a	n/a	n/a
	54250 Common School Fund; Interest	\$0	\$0	\$0	\$9,547	n/a	n/a	n/a
Nonoperational Total		\$3,403,131	\$3,561,697	\$4,121,810	\$4,448,027	31%	25%	8%
prorated								
	26491 2007 Account Code - PERF	\$207,264	\$211,510	\$215,440	\$70,112	-66%	-67%	-67%
	26492 2007 Account Code - Social Security	\$912,883	\$951,972	\$994,817	\$501,692	-45%	-47%	-50%
	26493 2007 Account Code - Workmen's Compensation	\$34,754	\$17,022	\$76,297	\$65,797	89%	287%	-14%
	26494 2007 Account Code - Group Insurance	\$1,964,375	\$4,845,320	\$5,678,985	\$2,522,864	28%	-48%	-56%
	26496 2007 Account Code - Unemployment Compensation	\$3,571	\$5,379	\$712	\$814	-77%	-85%	14%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$1,850,011	\$503,295	\$388,539	n/a	-79%	-23%
prorated Total		\$3,122,847	\$7,881,214	\$7,469,546	\$3,549,818	14%	-55%	-52%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$12,832,320	\$17,213,382	\$16,934,717	\$16,522,826	29%	-4%	-2%	56.4%	55.7%	53.0%	51.1%
Student Instructional Support	\$1,303,752	\$1,938,323	\$2,080,191	\$2,867,696	120%	48%	38%	5.7%	6.3%	6.5%	8.9%
Overhead and Operational	\$5,225,872	\$8,177,543	\$8,825,801	\$8,500,573	63%	4%	-4%	23.0%	26.5%	27.6%	26.3%
Nonoperational	\$3,403,131	\$3,561,697	\$4,121,810	\$4,448,027	31%	25%	8%	14.9%	11.5%	12.9%	13.8%
Grand Total	\$22,765,075	\$30,890,944	\$31,962,519	\$32,339,122	42%	5%	1%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	62.1%	62.0%	59.5%	60.0%